**Item 10: Proforma accounting adjustments register**

Following the preparation and audit of the draft financial statements, management and the ANAO may raise a number of issues requiring correction of the draft financial statements. Better practice entities record these adjustments in an accounting adjustments register as a record of all adjustments proposed/made and to enable the changes to be considered and actioned as a whole to minimise the number of drafts of the financial statements prepared. Better practice entities will make corrections to the draft financial statements irrespective of their materiality. The proforma should be tailored to meet the entity’s particular circumstances. It should be supported by copies of journals to facilitate the final checking of adjustments, disclosures and authorisation.

Reference: Section 3.3.6 (page 59).

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**[Entity’s name] Accounting adjustments register**

*For the year ended [current financial year]*

<table>
<thead>
<tr>
<th>No</th>
<th>Account code no</th>
<th>Account description</th>
<th>Debit $</th>
<th>Credit $</th>
<th>Explanation</th>
<th>Unadjusted*</th>
<th>Adjusted</th>
</tr>
</thead>
</table>

Total unadjusted*

Total adjusted

*Details of all errors not adjusted should be reported to the Audit Committee as well as those adjusted errors that the CFO considers should be brought to the attention of the committee.